

**AGENCY PERFORMANCE PLAN
FY 2016**

July, 2015

Name of Agency: Iowa Department of Revenue			
Agency Mission: To serve Iowans and to support government services in Iowa by collecting all taxes required by law, but no more.			
Core Function	Outcome Measure(s)	Outcome Target(s)	Link to Strategic Plan Goal(s)
CF: Local Government Assistance			
Provide services or funding to local entities. This includes property tax appraisal and equalization functions, property tax relief, as well as other types of financial assistance to local governments not tied to the provision of services. (43)			
Property Tax Division			
Desired Outcome(s):			
Provide comprehensive and timely education, service, and enforcement programs to property tax officials and property taxpayers of Iowa that will result in fair and equitable property assessments.	Percent of jurisdictions within statutory assessment level tolerance. (625_43_001)	100% of Equalization orders issued on or about Aug 15 th .	Improve assessment processes to provide timely and accurate services to our customers in local government, and to provide a fair and equitable property tax program.
Provide assessed values and replacement tax liabilities to county auditors based on appraisals of railroads and utilities, and generation, transmission, and delivery of electricity and natural gas	Percent of assessments completed in a timely manner.	100% of Assessments completed by October 31 st .	Improve assessment processes to provide timely and accurate services to our customers in local government, and to provide a fair and equitable property tax program.
Activities, Services, Products	Performance Measures	Performance Target(s)	Strategies/Recommended Actions
Property Tax Division (PT05) (625_43101)			

A. Equalization	<p>Percent of required appraisals completed. (625-43101-014)</p> <p>Percent of residential and commercial jurisdictions meeting equalization requirements. (625-43101-015)</p> <p>Percent of agricultural equalization orders compliant with statutory requirements. (625-43101-016)</p> <p>Percent of assessing offices in compliance. (625_43101_017)</p>	<p>100% of required appraisals completed.</p> <p>Equalization orders result in median ratio of 95% to 105%.</p> <p>Equalization orders result in productivity valuation ratio of 95% to 105%.</p> <p>100% of assessing offices within the state of Iowa shall use the 2008 manual for assessments.</p>	<p>Complete 12 appraisals in all counties with less than 10 sales for commercial property and provide to assessors by January 1st.</p> <p>Review all abstracts and sales ratio processing including issuance of equalization orders by August 15th of each equalization year. All residential and commercial equalization orders compliant with statutory requirement 441.47.</p> <p>Review all abstracts and productivity valuation ratios including issuance of equalization orders by August 15th of each equalization year. All agricultural equalization orders compliant with statutory requirement 441.47.</p> <p>Review all assessing offices use of the Iowa Education Manual and promote use of the most current Iowa Manual. Assist offices where necessary in implementation.</p> <p>Continue transition of paper processing over next 2 years to digital process. Provide preliminary and final sales listing to assessing office by December 1st and May 1st.</p>
B. Assessor Education	<p>Percentage of assessors meeting continuing education requirements. (625_43101_010)</p>	<p>100% notification (214) by August 31, 2015 and January 31, 2016.</p>	<p>Enhance the education plan for Property Tax Division. Broaden the educational opportunities for assessment officials by improving ties with IAAO and by broadening types of courses approved for Deputy and Assessor credits.</p> <p>Expand training opportunities for GIS and digital solutions.</p> <p>Develop courses specific to needs determined through assessor and taxpayer questions.</p> <p>Hold exams and notify assessors with results by November and May.</p>

C. Credits/Exemptions, Transfer Tax	Percentage of timely responses. (625_43101_012)	<p>Written policy letter communication with taxpayers and/ or local government officials within 1 week.</p> <p>Implement new business property tax credit SF 295 ongoing through July 2017.</p> <p>Develop digital file transfer process for agricultural land credit and family farm credit.</p>	<p>Provide training for replacement personnel. Provide timely and accurate technical information to customers. During the interim time period response time may vary more than expected amounts.</p> <p>Develop a searchable database and web interface for presentation of letters by June 2016.</p> <p>Develop corrections process for BPTC and Replacement Claim Credit.</p> <p>Develop database for the agricultural land credit and family farm credit, initiate testing in 3rd quarter 2015, go live 2nd quarter 2016 with dual track processing with mainframe during 2016.</p>
D. Agricultural Land Valuation		<p>Distribute Iowa Access Grant monies as approved.</p> <p>Update Iowa Manual with changes in regard to Agricultural Adjustment Rule.</p>	<p>Provide ongoing support and payments to local governments as requests continue to approved counties.</p> <p>Work collaboratively with ISAA Ag Committee on manual changes to reflect implementation of rule. Complete manual changes January 2016.</p>
Activities, Services, Products	Performance Measures	Performance Target(s)	Strategies/Recommended Actions
Central Assessments			
A. Assess utility and railroad companies for property tax purposes	Percent of utility and railroad assessment completed by the due date. (625_43101_003)	100% (273) Assessments completed by October 31, 2015.	Improve property tax assessment processes to provide timely and accurate services to our customers in local government.
B. Administer replacement tax; excise tax on generating plants for kWh generated and on electric and gas distribution companies for electricity and natural gas deliveries to consumers.	Percent of replacement tax assessments completed by the due date. (625_43101_004)	Assessments (189) due before October 31, 2015.	Improve property tax assessment processes to provide timely and accurate services to our customers in local government.
C. Telecommunications			Review methods of valuation for accuracy and appraisal practice support. Review existing practices for inconsistencies or need for internal review.

Activities, Services, Products	Performance Measures	Performance Target(s)	Strategies/Recommended Actions
Local Option Taxes			
A. Distribute local option taxes	Percent of local option sales tax and SAVE timely distributed each year. (625_43102_022)	95% of LOST and SAVE tax will be distributed on a monthly basis during the year.	
Activities, Services, Products	Performance Measures	Performance Target(s)	Strategies/Recommended Actions
Property Assessment Appeal Board (PA05) (625_43102)			
A. Hear protests of decisions made/reached by a local board of review on assessments, valuation, or application of equalization orders.	Number of Protests from Board of Review received. (625_43102_001)	350 protests in reassessment years and 50 protests in non-reassessment years.	Educate external customers regarding the assessment appeal process.
B. Render a decision on the appeal.	Percent of appeals resolved by due date. (625_43102_002)	90% of the decisions prior to properties' second delinquency date.	Establish a uniform docket system to timely process appeals.

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CF: Research, Analysis and Information Management. Provides relevant information and research in a timely manner to customers, stakeholders, and policy makers to help make informed decisions. Activities may include collection, analysis, management, interpretation, and dissemination of information. (64)			
Research and Analysis Division (TR03) (625_64101)			
Desired Outcomes: To provide analysis of proposed legislation, forecasts of tax revenues and refunds, analysis of tax policy issues, and statistical reports to the Governor, Legislators, other State government departments, local governments, and general public so that they may make more informed decisions when preparing budgets and proposing changes to state laws. The section also provides program analysis for other agencies such as: EITC Claims reports for DHS.			Provide superior customer service through the timely production of estimates, reports, and studies, including accurate, clear, and concise tax information for taxpayers, Legislators, and the Governor. Improve the accessibility to this information through the use of modern technology.
Provide performance measures that align the Department's resources, systems, and employees to meet strategic goals and priorities. Work collaboratively with senior management to identify goals and priorities			Modernize the collection and presentation of data to present statistical measures of the Department's progress toward meetings its goals.

Activities, Services, Products	Performance Measures	Performance Target(s)	Strategies/Recommended Actions
A. Statistical Reports		Individual Income Tax-School District Report – March 1 st ; Low Income Report-May 1 st ; Individual Income Tax Report- June 1 st ; Quarterly Sales Tax Report-Month after receipt of final corrected file; Fiscal Year Annual Sales Tax Report-Published in the first quarter of next fiscal year; Annual Motor Fuel Gallons Report- April 1 st ; Dependent Health Care Coverage -January 1 st .	Review and revise quarterly and annual statistical reports and the programs used to generate these reports. Identify and evaluate alternatives for generating and disseminating reports. Capitalize on web based means for making tax statistics available to the public working through the Iowa Data Share website.
B. Receipts and Refunds Report	Percent of receipts and refund reports completed timely. (625_64101_002)	Complete 100% of monthly reports by the end of the second business day of the next month.	Review and update procedures for monitoring and reporting on tax receipts and refunds, and improve presentation of the information.
C. REC Briefing Papers		Provide useful information in advance of the DOM-LSA briefing session.	Research factors influencing State tax revenues, refunds, and tax credit claims to improve revenue and refund estimates.
D. Iowa Leading Indicators Index		Release report and discussion memo timely each month.	Provide policy makers with a tool that signals economic turning points. Complete annual update of index and annually assess usefulness and accuracy of ILII signals by September 1 st .
E. State Fiscal Impact Estimates	Percent of State fiscal impact estimates completed timely. (625_64101_003)	Complete 75% of fiscal estimate requests timely.	Update and enhance models for analyzing State tax legislation. Improve estimation using centralized data on tax credit awards and transfers with the development of the Tax Credit Award Claim and Transfer Administration System (CACTAS).

F. Local Option Sales Tax Estimates	<p>Percent of jurisdictions' initial distribution estimates within 10% of target distributions (95% of actual collections). (625_64101_004)</p> <p>Percent of revised jurisdictions' distribution estimates within 5% of target distributions (95% of actual collections). (625_64101_005)</p>	<p>90% of jurisdictions' initial distribution estimates will be within 10% of target distributions (95% of actual collections).</p> <p>90% of jurisdictions' revised distribution estimates will be within 5% of target distributions (95% of actual collections).</p>	<p>Review and improve analysis and estimation procedures to ensure school districts receive the appropriate amounts of LOST transfers each quarter during the fiscal year.</p>
G. Tax Credit Evaluation Studies	.	Complete written studies by the start of the 2016 Legislative session.	<p>Work to enhance staff knowledge in all areas of federal and State tax policy.</p> <p>Organize advisory panel for each study comprised of members from other State agencies, academics, and other stakeholders to ensure completion of thorough and unbiased analysis.</p> <p>Provide presentations for Legislative Tax Expenditure Committee as requested.</p>
H. Tax Credits Tracking and Analysis Program		Complete 2013 Tax Credit Claims Report by June 1 st .	<p>Release Contingent Liabilities Report three times a year to provide basis for better decision making and better revenue estimates.</p> <p>Thorough presentation of tax credit claims by tax year and tax type.</p>

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CF: Resource Management Provides vital infrastructure needs necessary to administer and support agency operations. Key activities may include financial and personnel services such as payroll, accounting and budget; purchasing of goods and services; media management; information technology enhancement, management and support; staff development; leadership; planning; policy development; and maintenance of physical infrastructure. Develop enhanced evaluation tools to motivate and challenge employees to fully realize their potential (67)			
Activities, Services, Products	Performance Measures	Performance Target(s)	Strategies/Recommended Actions
Internal Services Division (IS03) A. Employee Training and Orientation	Percent of new employees completing orientation program. (625_67102_014)	100% of new employees will complete the orientation program.	1. Review current orientation program. 2. Research and develop orientation program. 3. Develop Orientation Schedule. 4. Evaluate orientation program after employees attend.
	Percent of employees completing soft skill training. (625_67102_015)	25% of employees will complete soft skill training program on time.	5. Review current training opportunities. 6. Research and develop training. 7. Inform all employees of training available. 8. Develop Training Schedule. 9. Evaluate training program after employees attend.
	Percent of employees involved in training in current fiscal year. (625_67102_016)	70% of employees will take advantage of training opportunities in the current fiscal year.	10. Review current training opportunities. 11. Research and develop training. 12. Inform all employees of training available. 13. Develop Training Schedule. 14. Evaluate training program after employees attend.

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CF: Revenue Collections and Compliance (CC06, EX04, PR01, TGAP) (625_73_001)			
Administer tax laws and collect and distribute revenues in compliance with Iowa's laws. Key activities include tax processing, collections, - examination, audit, and resolution of disputed tax issues.			
Tax Management Division			
Desired Outcome(s):			
Serve the taxpayers of Iowa by processing tax information and payments in an accurate and timely manner so that questions, taxpayer mistakes, or adjustments are dealt with expeditiously.	<p>Percent of tax revenues received by electronic funds transfer. (625_73_001)</p> <p>Percent of individual income tax returns filed electronically. (625_73_008)</p> <p>Percent of Corporation income tax returns filed electronically. (Baseline Year)</p> <p>Percent of Partnership income tax returns filed electronically. (Baseline Year)</p>	<p>79% of tax revenues will be received by electronic funds transfer.</p> <p>Maintain 88% > of individual income tax returns processed electronically.</p> <p>60% of Corporation income tax returns will be processed electronically.</p> <p>60% of Partnership income tax returns will be processed electronically.</p>	We will systematically improve our methods of processing tax returns, payments and managing tax revenues so that these transactions will become more timely, accurate, and cost-effective.
Serve the taxpayers of Iowa by processing tax information and payments in an accurate and timely manner so that any refunds or other distribution of funds or information meet statutory or management directed time requirements.	<p>Percent of paper filed individual income tax refunds issued within 60 days of receipt. (625_73_002)</p> <p>Percent of electronic filed individual income tax refunds issued within 14 days of receipt. (625_73_003)</p>	<p>85% of timely paper filed individual income tax refunds will be issued within 60 days.</p> <p>90% of electronic filed individual income tax refunds will be issued within 14 days.</p>	We will systematically improve our methods of processing tax returns, payments and managing tax revenues so that these transactions will become more timely, accurate, and cost-effective.
Resolve the outstanding debt owed to the Department of Revenue to assure timely resolution and collection of tax billings.	Percent of billed accounts resolved within 180 days. (625_73_004)	Resolve 70% of billed accounts within 180 days of entry into the system.	We will enhance our statewide collection services as an integral part of the Department's overall compliance efforts.

	Percent of net debt collected within 365 days. (625_73_005)	Collect 60% of net debt that did not get protested within 365 days of entry into the system.	
Oversee the operation of the Collections Partnership to assure timely resolution and collection of debt owed to the Department of Revenue and other contracting agencies.	Ratio of costs to collections. (625_73_006)	Maintain the level of costs to collections at or below \$10 per \$100 collected.	Seek to improve statewide collections services.
Assure voluntary compliance with Iowa's tax laws so the correct amount of taxes are paid, but no more, through examination, audit, and the timely resolution of disputed tax issues.	Dollars collected per audit enforcement dollar expended for compliance services. (625_73_007)	Collect \$9 for each enforcement dollar expended.	We will seek to improve the voluntary compliance with Iowa's tax system.
Activities, Services, Products	Performance Measures	Performance Target(s)	Strategies/Recommended Actions
Processing Services (PR01) (625_73101)			
A. Document Processing (PR01)	Percent of dollars deposited on the same day of receipt. (625_73101_001) Percent of paper income tax returns imaged. (625_73101_011)	85% of tax receipts will be deposited within 1 day of receipt. 40% of paper income tax returns will be submitted with machine readable bar codes. 100% of paper individual income tax returns will be imaged.	Increase the portion of general fund tax revenues received by electronic funds transfer. Continue to support electronic filing options and improve resource management during peak processing periods.
Activities, Services, Products	Performance Measures	Performance Target(s)	Strategies/Recommended Actions
Collections Services (CC06)	Percent of net debt collected within 90 days. (625_73201_002) Dollars of debt collected within 90 days. (625_73201_002)	Collect the net debt placed with the collection facility within the following time parameters: a) 40% within 90 days b) \$50 M	Improve existing tax collection resources and capacity.
	Percent of net debt collected within 210 days. (625_73201_003) Dollars of debt collected within 210 days. (625_73201_004) Dollars recovered for clients. (625_73201_006)	Collect the net debt placed with the collection facility within the following time parameters: a) 50% within 210 days b) \$60 M c) \$50 M	Improve existing tax collection resources and capacity.

	<p>Percent of net debt collected within 365 days. (625_73201_007)</p> <p>Dollars of debt collected within 365 days. (625_73201_008)</p>	<p>Collect the net debt placed with the collection facility within the following time parameters:</p> <p>a) 60% within 365 days</p> <p>b) \$75M</p>	Maintain existing tax collection resources and capacity.
Activities, Services, Products	Performance Measures	Performance Target(s)	Strategies/Recommended Actions
Examination Services (EX04) (625_73301)	Percent of revenue established in FY 16 that is collected (exam). (625_73301_001)	Collect 40% of exam revenue that was established in FY 15.	Develop an automated audit reporting system that will evaluate the performance of auditors and assist in selecting audit candidates in a more efficient manner.
	Percent of revenue established in FY 16 that is collected (audit). (625_73301_008)	Collect 67% of audit revenue established in FY 15.	Develop audit programs using prior audit information and targeted businesses. Improve audit methods and use statistical sampling where appropriate.
	Percent of Individual income tax known due collected. (625_73301_007)	95% of individual income tax known due will be collected within 3 years of the original due date for the 2012 tax year.	
	Percent of income tax returns requiring review completed timely within 60 days. (625_73301_006)	70% of income tax returns going to review will be worked within 60 days.	
Activities, Services, Products	Performance Measures	Performance Target(s)	Strategies/Recommended Actions
TAX GAP (625_73304) (TGAP)	Percent of revenue established in FY 16 that is collected. (625_73304_001)	Collect 20% of revenue established in FY 15.	Continuously review existing programs and evaluate new data sources to create accountable and effective compliance programs.

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CF: Policy and Taxpayer Education and Assistance. (TS04, PO04) (625_73303)			
Provide policy development and review and resolution of taxpayer's tax protests; provide taxpayer education and assistance through the taxpayer services call center, social media, and the Department's website.			
Policy and Communications Division			
Activities, Services, Products	Performance Measures	Performance Target(s)	Strategies/Recommended Actions
A. Audit Services (PO04)	Percent of contact within 12 months of receipt of protest. (625-73303-009) Percent of protests resolved informally. (625_73303_007)	Respond to 100% of new protests within 12 months of filing. Resolve 40% of protests filed prior to CY 2014 through the informal process.	Overtime is being continued for protest work.
B. Communications (PO04)	Number of tweet messages issued. Number of recipients of tweet messages. Number of new tweet followers. Tax Education Video Views (On YouTube). Number of Facebook Likes. Number of Facebook Posts Viewed.	750 tweets per fiscal year. 50,000 600 9,000 300 10,000	Focus on taxpayer education through various channels, including online classes, the Department website, Iowa Tax Research Library, and use of social media.

C. Call Center (TS04)	<p>Percent taxpayer service specialist unavailable. (625_73303_005)</p> <p>Taxpayer service specialists well trained and able to provide accurate and timely responses to taxpayers. (625_73303_006)</p> <p>Provide user friendly and accurate on-line help features. (625_73303_010)</p> <p>Overall customer satisfaction with Taxpayer Services. (625_73303_008)</p> <p>Percent of emails answered in one day. (625_73303_003)</p>	<p>Individual unavailable rate less than 25%.</p> <p>Average talk time less than 4 minutes.</p> <p>Increase "Where's My Refund" usage by 10% first year after system upgraded.</p> <p>Average phone post call survey score of 3.5 on a scale of 1 to 5.</p> <p>Respond to at least 95% of emails received within one business day.</p>	
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